

Invoice No.: 1868837
Matter No.: 083230.012700

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Description of Professional Services Rendered**TIMEKEEPER ACTIVITY GRAND TOTAL SUMMARY**

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	17.70	545.00	9,646.50
David W. Baddley	13.50	430.00	5,805.00
Collin B. Williams	3.60	285.00	1,026.00
Kerry E. Carlson	4.80	190.00	912.00
Yolanda Powell	1.00	175.00	175.00
Totals:	40.60	432.62	\$ 17,564.50

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 Re: USA Commercial Mortgage Company
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Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>		<u>AMOUNT</u>
10/29/06	Westlaw Research by BADDLEY,DAVID W.	\$	23.26
11/02/06	Telephone; 9177149406 from Ext. 5205 NEW YORK NY	\$	0.08
11/02/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.16
11/02/06	Telephone; 9177149406 from Ext. 5205 NEW YORK NY	\$	0.08
11/02/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.16
11/03/06	Postage by 007611	\$	0.39
11/03/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.08
11/03/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.16
11/06/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.88
11/06/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	1.28
11/07/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.08
11/07/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.08
11/07/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	1.20
11/07/06	Westlaw Research by BADDLEY,DAVID W.	\$	47.62
11/07/06	Westlaw Research by WILLIAMS,COLLIN B.	\$	259.73
11/13/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	0.08
11/13/06	Telephone; 8015321500 from Ext. 5205 SALT LAKE UT	\$	1.76
11/14/06	VENDOR: SoundPath Conferencing Services, LLC INVOICE#: GT111406 DATE: 11/14/2006 Conferencing Services Invoice Date 061018 User NAP Client Code 83230 Matter Code 01270	\$	7.76
Total Expenses:		\$	344.84

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Description of Professional Services Rendered:

ACTION CODE: 804 CASE ADMINISTRATION

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
12/01/06	Kerry E. Carlson	Update docket of recent pleadings (.40) forward to N. Peterman (.10).	0.50	95.00
12/04/06	Nancy A. Peterman	Review recent pleadings.	0.40	218.00
12/05/06	Nancy A. Peterman	Review recent pleadings.	1.00	545.00
12/06/06	Kerry E. Carlson	Prepare summary of recently filed pleadings.	0.40	76.00
12/06/06	Kerry E. Carlson	Forward all documents to N. Peterman.	0.10	19.00
12/06/06	Nancy A. Peterman	Follow-up on filing same; review recent pleadings.	0.20	109.00
12/07/06	Nancy A. Peterman	Review recent pleadings.	0.30	163.50
12/14/06	Kerry E. Carlson	Coordinate telephonic appearance of Nancy Peterman at status hearing.	0.40	76.00
12/20/06	Nancy A. Peterman	Determine all open issues for follow-up.	1.00	545.00
12/29/06	Kerry E. Carlson	Update pleadings and route docket.	0.50	95.00

Total Hours: 4.80

Total Amount: \$ 1,941.50

TIMEKEEPER SUMMARY FOR ACTION CODE 804.

CASE ADMINISTRATION

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	2.90	545.00	1,580.50
Kerry E. Carlson	1.90	190.00	361.00
Totals:	4.80	404.48	\$ 1,941.50

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Description of Professional Services Rendered

ACTION CODE: 810 LITIGATION MATTERS

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
12/20/06	Nancy A. Peterman	Attend meeting with T. Allison, J. Atkinson and SEC re enforcement action.	2.00	1,090.00
			<hr/>	
			Total Hours:	2.00
			Total Amount:	\$ 1,090.00

TIMEKEEPER SUMMARY FOR ACTION CODE 810,

LITIGATION MATTERS

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	2.00	545.00	1,090.00
Totals:	2.00	545.00	\$ 1,090.00

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Description of Professional Services Rendered

ACTION CODE: 812 PLAN & DISCLOSURE STATEMENT

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
12/05/06	Kerry E. Carlson	Prepare materials for confirmation hearing (1.8); exchange telephone calls with court reporter regarding missing transcript (.20).	2.00	380.00
12/06/06	Kerry E. Carlson	Prepare binder of confirmation materials.	1.00	190.00
12/08/06	Nancy A. Peterman	Exchange emails with S. Strong re confirmation issues.	0.30	163.50
12/08/06	Nancy A. Peterman	Telephone conference with J. Atkinson re confirmation.	0.30	163.50
12/11/06	Kerry E. Carlson	Update docket and pleadings (.20); forward recent objections to confirmation (.10).	0.30	57.00
12/11/06	Nancy A. Peterman	Review plan and cramdown issue.	1.00	545.00
12/12/06	Nancy A. Peterman	Review and analysis of confirmation objections.	2.00	1,090.00
12/13/06	Nancy A. Peterman	Telephone conference with S. Darr re confirmation issues (.40); review email from A. Jarvis re briefing in response to confirmation issues (.20); exchange emails with D. Baddley re confirmation issues (.10); telephone conference with J. Atkinson re confirmation issues (.60).	1.30	708.50
12/14/06	David W. Baddley	Review various objections to plan (3.0); drafted summaries and analysis of same (3.6).	6.60	2,838.00
12/14/06	Kerry E. Carlson	Update docket to include recent objections to confirmation.	0.60	114.00
12/14/06	Nancy A. Peterman	Prepare for confirmation hearing (1.0); review recent pleadings; telephone conference with S. Darr re same (.30).	1.30	708.50
12/15/06	David W. Baddley	Strategy conference with N. Peterman re: plan objections.	0.70	301.00
12/15/06	Kerry E. Carlson	Update confirmation materials for N. Peterman.	0.50	95.00
12/15/06	Nancy A. Peterman	Conference with D. Baddley re confirmation objections.	0.30	163.50
12/15/06	Nancy A. Peterman	Participate in telephonic hearing re pretrial conference for confirmation hearing.	1.00	545.00
12/15/06	Collin B. Williams	Attend telephonic hearing on confirmation and other issues.	1.00	285.00
12/18/06	David W. Baddley	Review Debtors' memorandum of law in support of confirmation of plan.	1.40	602.00
12/18/06	Victoria W. Counihan	Research re: provisions in liquidating plans that preserve privilege for liquidating trustee (1.0); email draft provisions to N. Peterman (.20).	1.20	528.00
12/18/06	Nancy A. Peterman	Review plan release language (2.0); travel to Las Vegas for confirmation hearing	5.80	3,161.00

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Description of Professional Services Rendered

		(reviewed pleadings/prepared for confirmation hearing en route) (3.8).		
12/19/06	Nancy A. Peterman	Attend confirmation hearing.	9.50	5,177.50
12/19/06	David C. Strosnider	Telephone conference w/ N. Peterman re: ERISA Section 404,405, and 502 (.60); prepare email to N. Peterman re: same (.30).	0.90	279.00
12/20/06	Nancy A. Peterman	Prepare for and attend continued confirmation hearing.	11.00	5,995.00
12/20/06	Nancy A. Peterman	Review draft confirmation order.	1.40	763.00
12/21/06	Nancy A. Peterman	Telephone conference with S. Darr re confirmation hearing.	0.10	54.50
12/22/06	David C. Strosnider	Review emails from, and send emails to, N. Peterman re: preparation of memorandum addressing certain fiduciary and other related ERISA issues.	0.30	93.00

Total Hours: 51.80

Total Amount: \$ 25,000.50

TIMEKEEPER SUMMARY FOR ACTION CODE 812.

PLAN & DISCLOSURE STATEMENT

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Victoria W. Counihan	1.20	440.00	528.00
Nancy A. Peterman	35.30	545.00	19,238.50
David W. Baddley	8.70	430.00	3,741.00
David C. Strosnider	1.20	310.00	372.00
Collin B. Williams	1.00	285.00	285.00
Kerry E. Carlson	4.40	190.00	836.00
Totals:	51.80	482.64	\$ 25,000.50

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Description of Professional Services Rendered

ACTION CODE: 813 FEE/EMPLOYMENT APPLICATIONS

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
12/05/06	Nancy A. Peterman	Revise supplemental affidavit.	1.00	545.00
12/06/06	Kerry E. Carlson	Retrieve and review supplemental affidavit of T. Allison.	0.30	57.00
12/06/06	Nancy A. Peterman	Telephone conferences with S. Darr re supplemental affidavit.	0.80	436.00
12/07/06	Kerry E. Carlson	Prepare binder of confirmation matters.	0.80	152.00
12/08/06	Nancy A. Peterman	Email to S. Darr re retention status.	0.30	163.50
12/08/06	Collin B. Williams	Research regarding success fees/fee enhancements (2.0); prepare memo regarding same (1.5),	3.50	997.50
12/11/06	Nancy A. Peterman	Review papers extending MFC's retention.	0.50	272.50
12/15/06	Nancy A. Peterman	Telephone conference with A. Jarvis re release/limitation of liability and related privilege waiver.	1.00	545.00
12/18/06	Nancy A. Peterman	Review caselaw re fee enhancements.	1.00	545.00
12/21/06	Nancy A. Peterman	Telephone conference with C. Williams re fee enhancement (.10).	0.10	54.50
12/27/06	Collin B. Williams	Research regarding fee enhancement criteria (3.0); Work on memo regarding fee enhancements (1.5).	4.50	1,282.50
12/28/06	Kerry E. Carlson	Research cases with fee enhancement awards.	1.00	190.00
12/28/06	Collin B. Williams	Research regarding fee enhancement criteria and factual scenarios where fee enhancements were granted (4.0); work on memo regarding same (2.0).	6.00	1,710.00
12/29/06	Collin B. Williams	Work on Memo regarding fee enhancement	2.70	769.50

Total Hours: 23.50

Total Amount: \$ 7,720.00

TIMEKEEPER SUMMARY FOR ACTION CODE 813.

FEE/EMPLOYMENT APPLICATIONS

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	4.70	545.00	2,561.50
Collin B. Williams	16.70	285.00	4,759.50
Kerry E. Carlson	2.10	190.00	399.00
Totals:	23.50	328.51	\$ 7,720.00

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Description of Professional Services Rendered

ACTION CODE: 838 SALE OF PROPERTY

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
12/05/06	Nancy A. Peterman	Exchange emails with client re Silverpoint issue.	0.60	327.00
12/15/06	Nancy A. Peterman	Review and comment on draft press release re sales transaction.	2.00	1,090.00
12/22/06	Nancy A. Peterman	Review draft press release (.30); telephone conference call with S. Darr re: same (.10); draft email to S. Darr and B. Busscher re: same (.10).	0.50	272.50
			<hr/>	
			Total Hours:	3.10
			Total Amount:	\$ 1,689.50

TIMEKEEPER SUMMARY FOR ACTION CODE 838,

SALE OF PROPERTY

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	3.10	545.00	1,689.50
Totals:	3.10	545.00	\$ 1,689.50

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Description of Professional Services Rendered

ACTION CODE: 922 TRAVEL

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
12/20/06	Nancy A. Peterman	Travel to Chicago.	4.00	2,180.00

Total Hours: 4.00

Total Amount: \$ 2,180.00

TIMEKEEPER SUMMARY FOR ACTION CODE 922,

TRAVEL

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	4.00	545.00	2,180.00
Totals:	4.00	545.00	\$ 2,180.00

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Description of Professional Services Rendered**TIMEKEEPER ACTIVITY GRAND TOTAL SUMMARY**

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Victoria W. Counihan	1.20	440.00	528.00
Nancy A. Peterman	52.00	545.00	28,340.00
David W. Baddley	8.70	430.00	3,741.00
David C. Strosnider	1.20	310.00	372.00
Collin B. Williams	17.70	285.00	5,044.50
Kerry E. Carlson	8.40	190.00	1,596.00
Totals:	89.20	444.19	\$ 39,621.50